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**From:**

**Sent:** Friday, February 12, 2010 1:57:16 PM

**To:**

**Cc:**

**Subject:** RE:[ ]

One caveat. If we send an FPAA directly to an indirect partner less than 120 days after we issued an NBAP to the pass-thru partner, we would include the untimely notice letter in the FPAA to the indirect partner. Notice to the pass-thru partner constitutes notice to the indirect partner for these purposes.